

TOM HARRISON HOUSE

England & Wales · Charity number 1154510

Details

Status	Registered
Legal form	Charitable company
Company number	08675134
Registered	2013-11-07
Register	View on the Charity Commission register

Contact

Address	4 Argyle Road Liverpool L4 2RS
Phone	01519098481
Email	info@tomharrisonhouse.org.uk
Website	www.tomharrisonhouse.com

Activities

Objects: THE OBJECTS OF THE COMPANY ARE TO PROVIDE RELIEF TO THOSE IN NEED BY REASON OF ILL-HEALTH, DISABILITY, FINANCIAL OR OTHER HARDSHIP AND IN PARTICULAR (WITHOUT LIMITATION) TO: PROVIDE TREATMENT, SUPPORT AND HOUSING FOR EX SERVICE MEN AND WOMEN HELPING THEM TO ACHIEVE CHANGE AND FREEDOM FROM SUBSTANCE MISUSE; THE PROVISION OF COUNSELLING, SUPPORT AND ASSISTANCE TO EX SERVICE MEN AND WOMEN RETURNING TO SOCIETY AND WORK LIFE OUTSIDE OF THE ARMED FORCES; TO ASSIST WITH ACCESS TO VOLUNTARY WORK PLACEMENTS, EDUCATION AND TRAINING OPPORTUNITIES RELEVANT FOR FUTURE EMPLOYMENT OF EX SERVICE MEN AND WOMEN.

Activities: Tom Harrison House is a specialist facility providing addiction treatment exclusively to military veterans, reservists, emergency personnel, and their families.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Armed Forces/emergency Service Efficiency
- **Who:** People With Disabilities, Other Defined Groups

Geography

- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£1,616,234	£1,257,778	£344,367	20
2024-09-30	£988,037	£1,186,168	£-14,089	18
2023-09-30	£1,235,789	£1,202,286	£184,042	18
2022-09-30	£1,203,427	£1,076,890	£150,539	15
2021-09-30	£745,402	£862,404	£66,932	12
2020-09-30	£665,489	£688,323	£183,934	13

Trustees

Name	Role	Appointed
Adam Morris Thomson		2025-10-01
Clare Lesley Stevens		2025-10-01
Paul Frederick Wright		2023-04-01
Stephen Pearson		2022-09-21

TOM HARRISON HOUSE

England & Wales - Charity number 1154510

Accounts

Company registration number 08675134 (England and Wales)

Charity registration number 1154510 (England and Wales)

TOM HARRISON HOUSE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

TOM HARRISON HOUSE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Pearson P Wright C Stevens A Thomson	(Appointed 1 October 2025) (Appointed 1 October 2025)
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Country of incorporation	United Kingdom (England and Wales)	08675134
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Charity registration	England and Wales	1154510
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Registered office	4 Argyle Road Anfield Liverpool Merseyside L4 2RS
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Auditor	Mitchell Charlesworth (Audit) Limited Suites C,D,E, & F 14th Floor The Plaza 100 Old Hall Street Liverpool L3 9QJ
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TOM HARRISON HOUSE

CONTENTS

	Page
Trustees' report	1 - 3
Independent auditor's report	4 - 7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11 - 24

TOM HARRISON HOUSE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their annual report and financial statements for the year ended 30 September 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objectives are to provide treatment, support and housing for ex-service men and women, helping them achieve change and freedom from substance misuse; the provision of counselling, support and assistance to ex-service men and women returning to society and work life outside of the Armed Forces; to assist with access to voluntary work placement, education and training opportunities relevant for future employment.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Tom Harrison House (THH) continues to deliver effective and responsive treatment for addiction with an ever-increasing demand for our services and support, as reported in previous years there remains a significant waiting list for the treatment programme. Treatment effectiveness remains high with 5 (7%) unplanned versus against 67 (93%) planned exits from a total of 72 exits in the year.

THH registered with the Care Quality Commission (CQC) as an addiction treatment provider at the end of the previous year enhancing the charities reputation and standing. In year the CQC conducted an unaltered inspection that THH passed with an "Outstanding" assessment further underlining the standing and reputation of the charity an impressive achievement.

The female only client group sessions have been hugely successful and are market leading in support and completion rates and continued through year and continued to deliver effectively.

Financial review

As at the balance sheet date the company had a surplus on unrestricted funds of £199,214 (2024: deficit £59,335). The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to those risks.

TOM HARRISON HOUSE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Reserves policy

THH published a reserves policy for the first time in April 2025 recognising the growth and change in the organisation and is seeking to build a reserve of six months operating capital as a base reserve.

The trustees recognise that the failure in producing a reserves policy caused by the charities rapid expansion and acceleration over the past three years should have been identified earlier and will work closely with the CEO, Bookkeeper, and the auditor to ensure a sensible and realistic path to building the reserve is established, maintained, and monitored regularly during the quarterly board meeting.

Additionally, the growth and scope of the charity and its work has evolved quickly out stripping the original and existing policies in scope and scale, the trustee board is also being reset on a more professional footing with an initial task of reviewing and refreshing all policies for the operation of the charity to meet government and charity commission guidelines and responsibilities. Priorities being the reserves policy as noted above and the risk management policy to ensure objectives set by the government and the Charities Commission against the funding challenge of operations is monitored and THH is able to react and respond in an effective manner.

As we develop the reserves policy and refresh the operating model and other applicable policies, we are extremely conscious of the funding challenges THH faces in continuing to deliver the highly praised and successful treatment programme. The charity has always been and continues to be successful in gaining grant support and this is often how the programme is maintained, it is a growing challenging circle to deliver the annual programme, approximately 60 clients per annum is circa £1.2M in programme costs, the overheads in operating the two buildings, staff, vehicles and follow on support programmes.

The activity in promoting the charity and gaining recognition is continuous and through that programme the ability to apply for and be successful in gaining financial support. In June 2024 a £300K grant was secured and an application for a further £150K over three years from the Veterans Foundation are used to maintain the effective running and operation of the charity and delivering treatment alongside fees paid by client sponsors such as the NHS, Regional authorities and other charities. The trustees believe that the plan to build the reserves will allow THH to move into a more stable record keeping position than "going concern" and this is a priority for this operating year although it is recognised it will take some time to build up the reserve.

Plans for future periods

The trustees will maintain a focus on liabilities and the state of unrestricted funds in light of the significant change from last year but remain confident in the charities ability to function and offer service for the foreseeable future.

Structure, governance and management

The charity is a company limited by guarantee without share capital and is governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Cass	(Resigned 30 September 2025)
D Broughton	(Resigned 11 March 2025)
J Cass	(Resigned 30 September 2025)
A Gilmartin	(Resigned 11 March 2025)
S Pearson	
K Stuart	(Resigned 11 March 2025)
P Wright	
T Downing	(Resigned 30 September 2025)
A Kirby	(Resigned 11 March 2025)
C Stevens	(Appointed 1 October 2025)
A Thomson	(Appointed 1 October 2025)

TOM HARRISON HOUSE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Recruitment and appointment of trustees

In accordance with the company's Memorandum and Articles of Association the company may by ordinary resolution appoint a person who is willing to act as a trustee. The current trustees may also appoint a trustee, but that trustee must retire at the next annual general meeting. The number of trustees shall not be less than three. At each annual general meeting one third of the trustees must retire from office and, if appropriate, apply to be re-elected

For the year of this report a review of trustees was conducted and the board reduced to five trustees with 3 trustees now retired and removed from the records in Companies House and with the Charity Commission. The board is moving to recruit 2 possibly 3 new trustees to fully reconstitute the board and create the rotation required by the paragraph above.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Statement of trustees' responsibilities

The trustees, who are also the directors of Tom Harrison House for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

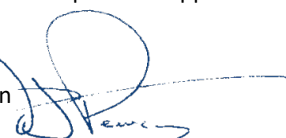
The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Mitchell Charlesworth (Audit) Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

S Pearson
Trustee



25 June 2026

TOM HARRISON HOUSE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF TOM HARRISON HOUSE

Opinion

We have audited the financial statements of Tom Harrison House (the 'charity') for the year ended 30 September 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from , when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

TOM HARRISON HOUSE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF TOM HARRISON HOUSE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification of and assessment of the risks of irregularities;

TOM HARRISON HOUSE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF TOM HARRISON HOUSE

- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to;
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's Statement of Financial Activities, (ii) revenue recognition, and (iii) the overstatement of salary and other costs, and (iv) the understatement of creditors. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body .

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included Safeguarding and Data Protection Regulations.

Audit response to risks identified

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

TOM HARRISON HOUSE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF TOM HARRISON HOUSE

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Charlesworth (Audit) Limited.

Mitchell Charlesworth (Audit) Limited, Statutory Auditor

Accountants

Suites C,D,E, & F

14th Floor The Plaza

100 Old Hall Street

Liverpool

L3 9QJ

25 June 2026

Mitchell Charlesworth (Audit) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

TOM HARRISON HOUSE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	2	178,123	539,426	717,549	107,548	183,830	291,378
Charitable activities	3	820,931	-	820,931	676,566	-	676,566
Other trading activities	4	71,754	-	71,754	20,093	-	20,093
Investments	5	6,000	-	6,000	-	-	-
Total income		<u>1,076,808</u>	<u>539,426</u>	<u>1,616,234</u>	<u>804,207</u>	<u>183,830</u>	<u>988,037</u>
Expenditure on:							
Raising funds	6	46,581	-	46,581	49,271	-	49,271
Charitable activities	7	771,678	439,519	1,211,197	952,562	184,335	1,136,897
Total expenditure		<u>818,259</u>	<u>439,519</u>	<u>1,257,778</u>	<u>1,001,833</u>	<u>184,335</u>	<u>1,186,168</u>
Net income/(expenditure) and movement in funds		258,549	99,907	358,456	(197,626)	(505)	(198,131)
Reconciliation of funds:							
Fund balances at 1 October 2024		(59,335)	45,246	(14,089)	138,291	45,751	184,042
Fund balances at 30 September 2025		<u>199,214</u>	<u>145,153</u>	<u>344,367</u>	<u>(59,335)</u>	<u>45,246</u>	<u>(14,089)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 24 form part of these financial statements.

TOM HARRISON HOUSE

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		127,862		134,667
Current assets					
Debtors	16	81,267		48,866	
Cash at bank and in hand		267,385		9,768	
		348,652		58,634	
Creditors: amounts falling due within one year	18	(132,147)		(207,390)	
Net current assets/(liabilities)			216,505		(148,756)
Total assets less current liabilities			344,367		(14,089)
The funds of the charity					
Restricted income funds	21		145,153		45,246
Unrestricted funds	22		199,214		(59,335)
			344,367		(14,089)

The notes on pages 11 to 24 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2025, but has chosen as a charity to have an audit under the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 25 June 2026

S Pearson
Trustee



Company registration number 08675134 (England and Wales)

TOM HARRISON HOUSE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	26		310,692		(70,109)
Investing activities					
Purchase of tangible fixed assets		(39,075)		(55,346)	
Investment income received		6,000		-	
Net cash used in investing activities			(33,075)		(55,346)
Financing activities					
Proceeds from borrowings		-		20,000	
Repayment of borrowings		(20,000)		-	
Net cash (used in)/generated from financing activities			(20,000)		20,000
Net increase/(decrease) in cash and cash equivalents			257,617		(105,455)
Cash and cash equivalents at beginning of year			9,768		115,223
Cash and cash equivalents at end of year			267,385		9,768

The notes on pages 11 to 24 form part of these financial statements.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

Charity information

Tom Harrison House is a private company limited by guarantee incorporated in England and Wales. The registered office is 4 Argyle Road, Anfield, Liverpool, Merseyside, L4 2RS.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees have however noted that the net current liabilities of £207,390 and a deficit on unrestricted funds of £59,335 are a significant shift from the previous years mitigated by the increased cost charged for treatment and the progression of support bids that will complete outside the reporting period. Therefore, the trustees will continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

All monetary donations and gifts are recognised in full in the statement of financial activities when receivable, provided there are no donor imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the precondition has been met.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants towards capital expenditure are recognised in the statement of financial activities on receipt.

Grants towards revenue expenditure are recognised in the statement of financial activities when the recognition criteria has been met.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure, which is charged on an accruals basis is allocated between:

Expenditure incurred directly in the fulfilment of the charity's objectives (charitable activities);
Expenditure incurred directly in the effort to raise voluntary contributions (costs of generating funds) and
Expenditure incurred in the general running of the charity (support costs).

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	20% straight line basis
Fixtures and fittings and equipment	25% straight line basis
Computers	33.33% straight line basis
Motor vehicles	20% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. the estimated future cash flows are discounted to the present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate if its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass test set out in paragraph I schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	157,348	-	157,348	32,548	-	32,548
Grants	-	539,426	539,426	75,000	183,830	258,830
Donated goods and services	20,775	-	20,775	-	-	-
	<u>178,123</u>	<u>539,426</u>	<u>717,549</u>	<u>107,548</u>	<u>183,830</u>	<u>291,378</u>
Grants						
Government grants	-	-	-	35,000	-	35,000
Other grants	-	539,426	539,426	40,000	183,830	223,830
	<u>-</u>	<u>539,426</u>	<u>539,426</u>	<u>75,000</u>	<u>183,830</u>	<u>258,830</u>

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Services provided under contract	789,964	637,757
Other income	30,967	38,809
	<u>820,931</u>	<u>676,566</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>71,754</u>	<u>20,093</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	<u>6,000</u>	<u>-</u>

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Fundraising agents	<u>46,581</u>	<u>49,271</u>

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

7 Charitable activities

	Rehabilitation Services 2025 £	Rehabilitation Services 2024 £
Staff costs	501,467	454,987
Depreciation and impairment	45,880	45,121
Subcontractors	305,483	293,055
Client costs	41,615	47,594
Consultancy fees	69,861	52,242
Rent and Rates	39,873	37,414
Purchases	20,513	-
Insurance	23,644	22,721
Light and heat	13,377	11,669
Cleaning	8,497	8,065
Repair and maintenance	12,283	19,969
Printing, postage and stationery	7,525	7,375
IT and telephone costs	30,071	28,901
Travel expenses	42,724	63,582
Legal and professional fees	2,688	-
Other charitable expenditure	29,469	12,608
	<u>1,194,970</u>	<u>1,105,303</u>
Grant funding of activities (see note 8)	-	13,906
Share of governance costs (see note 9)	16,227	17,688
	<u>1,211,197</u>	<u>1,136,897</u>
Analysis by fund		
Unrestricted funds	771,678	952,562
Restricted funds	439,519	184,335
	<u>1,211,197</u>	<u>1,136,897</u>

8 Grants payable

	Rehabilitation Services 2024 £
Grants to institutions:	
Other	13,906
	<u>13,906</u>

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

9 Support costs allocated to activities

	2025	2024
	£	£
Governance costs	16,227	17,688
	<u> </u>	<u> </u>
Analysed between:		
Charitable expenditure	16,227	17,688
	<u> </u>	<u> </u>

10 Net movement in funds

	2025	2024
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	12,442	6,600
Depreciation of owned tangible fixed assets	45,880	45,121
Operating lease charges	43,490	29,676
	<u> </u>	<u> </u>

11 Auditor's remuneration

	2025	2024
	£	£
Fees payable to the charity's auditor and associates:		
For audit services		
Audit of the financial statements of the charity	12,442	6,600
	<u> </u>	<u> </u>

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024: £Nil).

During the year no trustees were reimbursed any travel expenses (2024: £1,645 to 1 trustee).

13 Employees

The average monthly number of employees during the year was:

2025	2024
Number	Number
20	18
<u> </u>	<u> </u>

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

13	Employees	(Continued)	
	Employment costs	2025	2024
		£	£
	Wages and salaries	442,536	408,187
	Social security costs	49,117	37,778
	Other pension costs	8,474	8,094
		<u>500,127</u>	<u>454,059</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	<u>300,310</u>	<u>291,471</u>

The remuneration of key management personnel includes payments to a third party supplier, The Two Three D Consultancy amounting to £79,778 during the year (2024 - £80,826).

14 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

15 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings and equipment	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 October 2024	153,183	31,451	4,320	20,261	209,215
Additions	-	14,145	-	24,930	39,075
At 30 September 2025	153,183	45,596	4,320	45,191	248,290
Depreciation and impairment					
At 1 October 2024	46,779	9,811	1,750	16,208	74,548
Depreciation charged in the year	29,936	7,973	1,425	6,546	45,880
At 30 September 2025	76,715	17,784	3,175	22,754	120,428
Carrying amount					
At 30 September 2025	76,468	27,812	1,145	22,437	127,862
At 30 September 2024	106,404	21,640	2,570	4,053	134,667

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	80,243	40,899
Prepayments and accrued income	1,024	7,967
	81,267	48,866

17 Loans and overdrafts

	2025 £	2024 £
Other loans	-	20,000
Payable within one year	-	20,000

There is no specific repayments terms to the loan.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

18 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Borrowings		-	20,000
Other taxation and social security		11,481	9,274
Deferred income	19	61,693	8,050
Trade creditors		35,654	43,657
Other creditors		6,809	5,840
Accruals		16,510	120,569
		<u>132,147</u>	<u>207,390</u>

19 Deferred income

	2025 £	2024 £
Other deferred income	<u>61,693</u>	<u>8,050</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>61,693</u>	<u>8,050</u>
Movements in the year:		
Deferred income at 1 October 2024	8,050	39,950
Released from previous periods	(8,050)	(39,950)
Resources deferred in the year	<u>61,693</u>	<u>8,050</u>
Deferred income at 30 September 2025	<u>61,693</u>	<u>8,050</u>

20 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>8,474</u>	<u>8,094</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2024	Incoming resources	Resources expended	At 30 September 2025
	£	£	£	£
Veterans Foundation	-	98,750	(70,179)	28,571
The Seafarer's Charity	-	33,200	(33,200)	-
Royal Navy and Royal Marines Charity	36,725	27,000	(31,000)	32,725
Pilkington Charity	3,810	-	(1,006)	2,804
Brabners LLP	3,365	-	(896)	2,469
Polytunnel	1,346	-	(221)	1,125
Female veterans project	-	95,000	(95,000)	-
RSAFC (retreats)	-	28,602	(28,602)	-
Preventions of Veterans suicide	-	50,000	(34,209)	15,791
Thrive Together programme	-	11,874	(11,874)	-
RVH project	-	195,000	(133,332)	61,668
	<u>45,246</u>	<u>539,426</u>	<u>(439,519)</u>	<u>145,153</u>
Previous year:	At 1 October 2023	Incoming resources	Resources expended	At 30 September 2024
	£	£	£	£
Armed Forces Covenant Foundation Trust	17,087	161,125	(178,212)	-
Royal Navy and Royal Marines Charity	18,020	22,705	(4,000)	36,725
Pilkington Charity	4,816	-	(1,006)	3,810
Brabners LLP	4,261	-	(896)	3,365
Polytunnel	1,567	-	(221)	1,346
	<u>45,751</u>	<u>183,830</u>	<u>(184,335)</u>	<u>45,246</u>

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

21 Restricted funds

(Continued)

Armed Forces Covenant Foundation Trust provided 3 grants as follow:

- Covid Response Grant, The funding was to enable the charity to maintain core therapeutic activities for veterans with addictions during the pandemic;
- Positive Pathways. This funding was used to pay for wellbeing and support activities for veterans with addictions;
- Sustaining Support. This funding was used to pay for wellbeing and support activities for veterans following the UK withdrawal from Afghanistan.

The Veterans Foundation have provided three grants to contribute to the Operations Manager's salary, core costs and to provide financial support to veterans with financial hardship.

The Seafarer's Charity have provided funding shortfalls for veterans who served at sea.

The Royal Navy & Royal Marines Charity is a voluntary sector funder with specific focus on support for armed forces personnel. In 2023 the charity used this grant to fund leasehold improvements at the Argyle Road premises. In the current year the grant was used to support clients who had served in the Royal Navy or Royal Marines.

Pilkington donation. This income was used to fund leasehold improvements at the Argyle Road premises.

Brabners LLP donation. This income was used to fund leasehold improvements at the Argyle Road premises.

Polytunnel. This was a donation to cover 50% of the capital cost of the purchase of a polytunnel for the allotment.

The female veterans project supports female veterans with on line support meetings and weekend retreats.

RSAFC (Retreats) grants provides funding for 5 veterans weekend retreats and 2 family retreats per year.

Prevention of veterans suicide provides support to at risk clients with suicide issues.

The Thrive Together programme is a two year project that funds community roadshows supporting veterans within the North West region.

RVH project targets homelessness and addiction issues working alongside other partners and charities.

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2024 £	Incoming resources £	Resources expended £	At 30 September 2025 £
General funds	(59,335)	1,076,808	(818,259)	199,214

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

22	Unrestricted funds				(Continued)
	Previous year:	At 1 October 2023	Incoming resources	Resources expended	At 30 September 2024
		£	£	£	£
	General funds	138,291	804,207	(1,001,833)	(59,335)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

23 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 September 2025:			
Tangible assets	111,444	16,418	127,862
Current assets/(liabilities)	87,770	128,735	216,505
	<u>199,214</u>	<u>145,153</u>	<u>344,367</u>
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 September 2024:			
Tangible assets	112,126	22,541	134,667
Current assets/(liabilities)	(171,461)	22,705	(148,756)
	<u>(59,335)</u>	<u>45,246</u>	<u>(14,089)</u>
	<u> </u>	<u> </u>	<u> </u>

24 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	42,339	44,541
Between two and five years	104,400	136,444
In over five years	169,000	184,600
	<u>315,739</u>	<u>365,585</u>
	<u> </u>	<u> </u>

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

25 Related party transactions

Paula Dunn, a member of the charity's key management personnel received rental payments during the year totalling £15,600 (2024: £15,600) in respect of the property located at 4 Argyle House, Liverpool, L4 2RS which is leased for use by the charity. The trustees confirm that the arrangement was conducted on an arm's length basis and in the best interests of the charity.

At the year end, there were no outstanding amounts (2024: £nil) due to or from this related party.

26	Cash generated from/(absorbed by) operations	2025 £	2024 £
	Surplus/(deficit) for the year	358,456	(198,131)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(6,000)	-
	Depreciation and impairment of tangible fixed assets	45,880	45,121
	Movements in working capital:		
	(Increase)/decrease in debtors	(32,401)	51,426
	(Decrease)/increase in creditors	(108,886)	63,375
	Increase/(decrease) in deferred income	53,643	(31,900)
	Cash generated from/(absorbed by) operations	<u>310,692</u>	<u>(70,109)</u>

27	Analysis of changes in net funds/(debt)	At 1 October 2024 £	Cash flows £	At 30 September 2025 £
	Cash at bank and in hand	9,768	257,617	267,385
	Loans falling due within one year	(20,000)	20,000	-
		<u>(10,232)</u>	<u>277,617</u>	<u>267,385</u>

TOM HARRISON HOUSE

England & Wales - Charity number 1154510

Accounts

Charity registration number 1154510 (England and Wales)

Company registration number 08675134

TOM HARRISON HOUSE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

TOM HARRISON HOUSE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Cass
	J Cass
	S Pearson
	P Wright
	T Downing
Charity number (England and Wales)	1154510
Company number	08675134
Registered office	Tom Harrison House 4 Argyle Road Anfield Liverpool Merseyside L4 2RS
Auditor	Mitchell Charlesworth (Audit) Limited Suites C, D, E & F 14th Floor, The Plaza 100 Old Hall Street Liverpool L3 9QJ

TOM HARRISON HOUSE

CONTENTS

	Page
Trustees' report	1 - 3
Independent auditor's report	4 - 7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11 - 23

TOM HARRISON HOUSE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their annual report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Charity's objectives are to provide treatment, support and housing for ex-service men and women, helping them achieve change and freedom from substance misuse; the provision of counselling, support and assistance to ex-service men and women returning to society and work life outside of the Armed Forces; to assist with access to voluntary work placement, education and training opportunities relevant for future employment.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Tom Harrison House (THH) continues to deliver effective and responsive treatment for addiction with an ever-increasing demand for our services and support, as reported in previous years there remains a significant waiting list for the treatment programme. Treatment effectiveness remains high with only 4 (6%) unplanned versus against 64 (94%) planned exits from a total of 68 programme exits in the year.

The expansion into 11 Argyle Road last year moving all treatment into the building has been a huge success enabling the main and support offices to consolidate in 4 Argyle Road enabling more efficient and effective support and operation of the charity and the associated follow-on activities.

THH now registered with the Care Quality Commission (CQC) as an addiction treatment provider has enhanced and promoted the charity, our capabilities and success throughout the year and is proving pivotal in our relationships across the NHS and other organisations in the sector.

The female only client group sessions have been hugely successful and are market leading in support and completion rates and will continue to evolve in the next year.

We continue to work across the veteran charity sector with our unique mental health high intensity service delivering better and sustainable support to veterans in the community and we have achieved all our commitments in the year. We have also furthered our relationship with the Op Courage programme, one of our trustees is employed by the organisation and this direct interaction enhances our relationships with all NHS regions engaged and opens up potential routes to treatment for veterans identified.

These increased relationships are opening up new routes for funding for treatment and broader support for the charity continues to grow, the refreshing of our Trustee Board is in the early stages but will develop during the coming year and begin the development of ideas to consider expansion to a second site moving forward to meet the demand for the treatment we offer.

Financial review

As at the balance sheet date the company had unrestricted funds deficit of £59,335 (2023: surplus £138,291). The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to those risks.

TOM HARRISON HOUSE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Reserves policy

THH published a reserves policy for the first time in April 2025 recognising the growth and change in the organisation and is seeking to build a reserve of six months operating capital as a base reserve.

The trustees recognise that the failure in producing a reserves policy caused by the charities rapid expansion and acceleration over the past three years should have been identified earlier and will work closely with the CEO, Bookkeeper, and the auditor to ensure a sensible and realistic path to building the reserve is established, maintained, and monitored regularly during the quarterly board meeting.

Additionally, the growth and scope of the charity and its work has evolved quickly out stripping the original and existing policies in scope and scale, the trustee board is also being reset on a more professional footing with an initial task of reviewing and refreshing all policies for the operation of the charity to meet government and charity commission guidelines and responsibilities. Priorities being the reserves policy as noted above and the risk management policy to ensure objectives set by the government and the charities commission against the funding challenge of operations is monitored and THH is able to react and respond in an effective manner.

As we develop the reserves policy and refresh the operating model and other applicable policies, we are extremely conscious of the funding challenges THH faces in continuing to deliver the highly praised and successful treatment programme. The charity has always been and continues to be successful in gaining grant support and this is often how the programme is maintained, it is a growing challenging circle to deliver the annual programme, approximately 60 clients per annum is circa £1.2M in programme costs, the overheads in operating the two buildings, staff, vehicles and follow on support programmes.

The activity in promoting the charity and gaining recognition is continuous and through that programme the ability to apply for and be successful in gaining financial support, in June 2024 a £300K grant was secured and an application for a further £150K over three years from the Veterans Foundation are used to maintain the effective running and operation of the charity and delivering treatment alongside fees paid by client sponsors such as the NHS, Regional authorities and other charities. The trustees believe that the plan to build the reserves will allow THH to move into a more stable record keeping position than "going concern" and this is a priority for this operating year although it is recognised it will take some time to build up the reserve.

Plans for future periods

The Trustees will maintain a focus on liabilities and the state of unrestricted funds in light of the significant change from last year but remain confident in the charities ability to function and offer service for the foreseeable future.

Structure, governance and management

The charity is a company limited by guarantee without share capital and is governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Cass	
D Broughton	(Resigned 11 March 2025)
J Cass	
K Farrimond	(Resigned 4 April 2024)
A Gilmartin	(Resigned 11 March 2025)
S Pearson	
K Stuart	(Resigned 11 March 2025)
P Wright	
T Downing	
A Kirby	(Resigned 11 March 2025)

TOM HARRISON HOUSE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Recruitment and appointment of trustees

In accordance with the company's Memorandum and Articles of Association the company may by ordinary resolution appoint a person who is willing to act as a trustee. The current trustees may also appoint a trustee, but that trustee must retire at the next annual general meeting. The number of trustees shall not be less than three. At each annual general meeting one third of the trustees must retire from office and, if appropriate, apply to be re-elected

For the year of this report a review of Trustees has been conducted and the board reduced to five trustees with 3 trustees now retired and removed from the records in Companies House and with the Charity Commission. The board is moving to recruit 2 possibly 3 new trustees to fully reconstitute the board and create the rotation required by the paragraph above.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Statement of trustees' responsibilities

The trustees, who are also the directors of Tom Harrison House for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

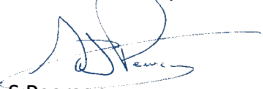
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Mitchell Charlesworth (Audit) Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



S Pearson
Trustee

27 June 2025

TOM HARRISON HOUSE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF TOM HARRISON HOUSE

Opinion

We have audited the financial statements of Tom Harrison House (the 'charity') for the year ended 30 September 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from , when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

TOM HARRISON HOUSE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF TOM HARRISON HOUSE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification of and assessment of the risks of irregularities;

TOM HARRISON HOUSE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF TOM HARRISON HOUSE

- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to;
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's Statement of Financial Activities, (ii) revenue recognition, and (iii) the overstatement of salary and other costs, and (iv) the understatement of creditors. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body .

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included Safeguarding and Data Protection Regulations.

Audit response to risks identified

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

TOM HARRISON HOUSE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF TOM HARRISON HOUSE

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Charlesworth (Audit) Limited.

Mitchell Charlesworth (Audit) Limited, Statutory Auditor

Accountants

Suites C, D, E & F

14th Floor, The Plaza

100 Old Hall Street

Liverpool

L3 9QJ

27 June 2025

Mitchell Charlesworth (Audit) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

TOM HARRISON HOUSE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	2	107,548	183,830	291,378	508,644	276,102	784,746
Charitable activities	3	676,566	-	676,566	449,888	-	449,888
Other trading activities	4	20,093	-	20,093	1,155	-	1,155
Total income		804,207	183,830	988,037	959,687	276,102	1,235,789
Expenditure on:							
Raising funds	5	49,271	-	49,271	56,870	-	56,870
Charitable activities	6	952,562	184,335	1,136,897	915,065	230,351	1,145,416
Total expenditure		1,001,833	184,335	1,186,168	971,935	230,351	1,202,286
Net income/(expenditure) and movement in funds		(197,626)	(505)	(198,131)	(12,248)	45,751	33,503
Reconciliation of funds:							
Fund balances at 1 October 2023		138,291	45,751	184,042	150,539	-	150,539
Fund balances at 30 September 2024		(59,335)	45,246	(14,089)	138,291	45,751	184,042

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

TOM HARRISON HOUSE

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14		134,667		124,443
Current assets					
Debtors	15	48,866		100,291	
Cash at bank and in hand		9,768		115,223	
		58,634		215,514	
Creditors: amounts falling due within one year	17	(207,390)		(155,915)	
Net current (liabilities)/assets			(148,756)		59,599
Total assets less current liabilities			(14,089)		184,042
The funds of the charity					
Restricted income funds	20		45,246		45,751
Unrestricted funds	21		(59,335)		138,291
			(14,089)		184,042

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2024, but has chosen as a charity to have an audit under the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 27 June 2025



S Pearson

Trustee

Company registration number 08675134 (England and Wales)

TOM HARRISON HOUSE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	24		(70,109)		29,466
Investing activities					
Purchase of tangible fixed assets		(55,346)		(118,708)	
Net cash used in investing activities			(55,346)		(118,708)
Financing activities					
Proceeds from borrowings		20,000		-	
Net cash generated from financing activities			20,000		-
Net decrease in cash and cash equivalents			(105,455)		(89,242)
Cash and cash equivalents at beginning of year			115,223		204,465
Cash and cash equivalents at end of year			9,768		115,223

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

Tom Harrison House is a private company limited by guarantee incorporated in England and Wales. The registered office is Tom Harrison House, 4 Argyle Road, Anfield, Liverpool, Merseyside, L4 2RS.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees have however noted that the net current liabilities of £207,390 and a deficit on unrestricted funds of £59,335 are a significant shift from the previous years mitigated by the increased cost charged for treatment and the progression of support bids that will complete outside the reporting period. Therefore, the trustees will continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

All monetary donations and gifts are recognised in full in the statement of financial activities when receivable, provided there are no donor imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the precondition has been met.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants towards capital expenditure are recognised in the statement of financial activities on receipt.

Grants towards revenue expenditure are recognised in the statement of financial activities when the recognition criteria has been met.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure, which is charged on an accruals basis is allocated between:

Expenditure incurred directly in the fulfilment of the charity's objectives (charitable activities);
Expenditure incurred directly in the effort to raise voluntary contributions (costs of generating funds) and
Expenditure incurred in the general running of the charity (support costs).

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	20% straight line basis
Fixtures and fittings and equipment	25% straight line basis
Computers	33.33% straight line basis
Motor vehicles	20% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. the estimated future cash flows are discounted to the present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate if its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass test set out in paragraph I schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	32,548	-	32,548	35,352	11,269	46,621
Grants	75,000	183,830	258,830	473,292	264,833	738,125
	<u>107,548</u>	<u>183,830</u>	<u>291,378</u>	<u>508,644</u>	<u>276,102</u>	<u>784,746</u>
Grants						
Government grants	35,000	-	35,000	65,290	-	65,290
Other grants	40,000	183,830	223,830	408,002	264,833	672,835
	<u>75,000</u>	<u>183,830</u>	<u>258,830</u>	<u>473,292</u>	<u>264,833</u>	<u>738,125</u>

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Services provided under contract	637,757	449,888
Other income	38,809	-
	<u>676,566</u>	<u>449,888</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	20,093	1,155
	<u>20,093</u>	<u>1,155</u>

5 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Fundraising agents	49,271	48,679
Advertising	-	8,191
	<u>49,271</u>	<u>56,870</u>

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

6 Charitable activities

	Rehabilitation Services 2024 £	Rehabilitation Services 2023 £
Staff costs	454,987	376,632
Depreciation and impairment	45,121	18,006
Subcontractors	293,055	273,232
Client costs	47,594	77,135
Consultancy fees	52,242	13,250
Rent and Rates	37,414	41,177
Insurance	22,721	18,598
Light and heat	11,669	6,044
Cleaning	8,065	10,699
Repair and maintenance	19,969	27,254
Printing, postage and stationery	7,375	7,498
IT and telephone costs	28,901	40,714
Travel expenses	63,582	48,831
Other charitable expenditure	12,608	32,854
	<u>1,105,303</u>	<u>991,924</u>
Grant funding of activities (see note 7)	13,906	55,624
Share of governance costs (see note 8)	17,688	97,868
	<u>1,136,897</u>	<u>1,145,416</u>
Analysis by fund		
Unrestricted funds	952,562	915,065
Restricted funds	184,335	230,351
	<u>1,136,897</u>	<u>1,145,416</u>

7 Grants payable

	Rehabilitation Services 2024 £	Rehabilitation Services 2023 £
Grants to institutions:		
Other	<u>13,906</u>	<u>55,624</u>

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

8 Support costs allocated to activities

	2024 £	2023 £
Governance costs	17,688	97,868
Analysed between:		
Charitable expenditure	17,688	97,868

9 Net movement in funds

	2024 £	2023 £
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	6,600	6,000
Depreciation of owned tangible fixed assets	45,121	18,006
Operating lease charges	43,490	29,676

10 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2024 £	2023 £
For audit services		
Audit of the financial statements of the charity	6,600	6,000

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023: £Nil).

During the year one trustee was reimbursed travel expenses totalling £1,645 (2023: £1,088).

12 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
18	18

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

12	Employees	(Continued)	
	Employment costs	2024	2023
		£	£
	Wages and salaries	408,187	410,146
	Social security costs	37,778	31,205
	Other pension costs	8,094	8,597
		<u>454,059</u>	<u>449,948</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	<u>291,471</u>	<u>191,704</u>

The key management team includes the third party supplier The Two Three D Consultancy who were paid £80,826 during the year (2023 - £71,764).

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

14 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings and equipment	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 October 2023	162,692	40,493	16,868	20,261	240,314
Additions	42,805	11,901	640	-	55,346
Disposals	(52,314)	(20,943)	(13,188)	-	(86,445)
At 30 September 2024	153,183	31,451	4,320	20,261	209,215
Depreciation and impairment					
At 1 October 2023	65,871	24,314	13,531	12,156	115,872
Depreciation charged in the year	33,222	6,440	1,407	4,052	45,121
Eliminated in respect of disposals	(52,314)	(20,943)	(13,188)	-	(86,445)
At 30 September 2024	46,779	9,811	1,750	16,208	74,548
Carrying amount					
At 30 September 2024	106,404	21,640	2,570	4,053	134,667
At 30 September 2023	96,822	16,179	3,337	8,105	124,443

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	40,899	41,239
Prepayments and accrued income	7,967	59,052
	48,866	100,291

16 Loans and overdrafts

	2024 £	2023 £
Other loans	20,000	-
Payable within one year	20,000	-

There is no specific repayments terms to the loan.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

17 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Borrowings		20,000	-
Other taxation and social security		9,274	19,877
Deferred income	18	8,050	39,950
Trade creditors		43,657	84,745
Other creditors		5,840	9,219
Accruals		120,569	2,124
		<u>207,390</u>	<u>155,915</u>

18 Deferred income

	2024 £	2023 £
Other deferred income	<u>8,050</u>	<u>39,950</u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	<u>8,050</u>	<u>39,950</u>
Movements in the year:		
Deferred income at 1 October 2023	39,950	160,420
Released from previous periods	(39,950)	(160,420)
Resources deferred in the year	<u>8,050</u>	<u>39,950</u>
Deferred income at 30 September 2024	<u>8,050</u>	<u>39,950</u>

19 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>8,094</u>	<u>8,597</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 October 2023	Incoming resources	Resources expended	Balance at 30 September 2024
	£	£	£	£	£	£
Armed Forces Covenant Foundation Trust	196,750	(179,663)	17,087	161,125	(178,212)	-
Lloyds Bank Foundation	35,583	(35,583)	-	-	-	-
Broughton House-Veterans community project	12,500	(12,500)	-	-	-	-
Royal Navy and Royal Marines Charity	20,000	(1,980)	18,020	22,705	(4,000)	36,725
Pilkington Charity	5,000	(184)	4,816	-	(1,006)	3,810
Brabners LLP	4,500	(239)	4,261	-	(896)	3,365
Polytunnel	1,769	(202)	1,567	-	(221)	1,346
	<u>276,102</u>	<u>(230,351)</u>	<u>45,751</u>	<u>183,830</u>	<u>(184,335)</u>	<u>45,246</u>

- Armed Forces Covenant Foundation Trust provided 3 grants as follow:

Covid Response Grant, The funding was to enable the charity to maintain core therapeutic activities for veterans with addictions during the pandemic;

Positive Pathways. This funding was used to pay for wellbeing and support activities for veterans with addictions;

Sustaining Support. This funding was used to pay for wellbeing and support activities for veterans following the UK withdrawal from Afghanistan.

- Lloyds Bank Foundation is a major voluntary funder who awarded the charity a core costs grant. This funding was used to help pay for our core therapeutic service for veterans with addictions.

- Broughton House Veterans Community Project are the Veterans Places, Pathways and People programme North-West Portfolio lead, whose overall funds are managed/distributed by AFCFT, they are helping to fund the charity's appointment as a Specialist Project lead on substance misuse and to work in collaboration with statutory and third sector community providers to develop a Specific Community Recovery toolkit.

- The Royal Navy & Royal Marines Charity is a voluntary sector funder with specific focus on support for armed forces personnel. In the prior year the charity used this grant to help pay for its own core therapeutic service for the Royal Navy/ Marines personnel. The current year grant was used to fund leasehold improvements at the Argyle Road premises.

- Pilkington donation. This income was used to fund leasehold improvements at the Argyle Road premises.

- Brabners LLP donation. This income was used to fund leasehold improvements at the Argyle Road premises.

- Polytunnel. This was a donation to cover 50% of the capital cost of the purchase of a polytunnel for the allotment.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2023 £	Incoming resources £	Resources expended £	At 30 September 2024 £
General funds	138,291	804,207	(1,001,833)	(59,335)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 October 2022 £	Incoming resources £	Resources expended £	At 30 September 2023 £
General funds	150,539	959,687	(971,935)	138,291
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

22 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 September 2024:			
Tangible assets	112,126	22,541	134,667
Current assets/(liabilities)	(171,461)	22,705	(148,756)
	<u> </u>	<u> </u>	<u> </u>
	(59,335)	45,246	(14,089)
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 30 September 2023:			
Tangible assets	95,779	28,664	124,443
Current assets/(liabilities)	42,512	17,087	59,599
	<u> </u>	<u> </u>	<u> </u>
	138,291	45,751	184,042
	<u> </u>	<u> </u>	<u> </u>

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

23 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	44,541	43,490
Between two and five years	136,444	150,353
In over five years	184,600	200,200
	<u>365,585</u>	<u>394,043</u>

24 Cash (absorbed by)/generated from operations

	2024 £	2023 £
(Deficit)/surplus for the year	(198,131)	33,503
Adjustments for:		
Depreciation and impairment of tangible fixed assets	45,121	18,006
Movements in working capital:		
Decrease in debtors	51,426	49,132
Increase in creditors	63,375	49,295
(Decrease) in deferred income	(31,900)	(120,470)
Cash (absorbed by)/generated from operations	<u>(70,109)</u>	<u>29,466</u>

25 Analysis of changes in net debt

	At 1 October 2023 £	Cash flows £	Acquisitions and disposals £	At 30 September 2024 £
Cash at bank and in hand	115,223	(105,455)	-	9,768
Loans falling due within one year	-	-	(20,000)	(20,000)
	<u>115,223</u>	<u>(105,455)</u>	<u>(20,000)</u>	<u>(10,232)</u>

TOM HARRISON HOUSE

England & Wales - Charity number 1154510

Accounts

Charity registration number 1154510

Company registration number 08675134 (England and Wales)

TOM HARRISON HOUSE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

TOM HARRISON HOUSE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Cass	
	D Broughton	
	J Cass	
	A Gilmartin	
	S Pearson	
	K Stuart	
	P Wright	(Appointed 1 April 2023)
	T Downing	(Appointed 13 October 2022)
	A Kirby	
Charity number	1154510	
Company number	08675134	
Registered office	Tom Harrison House 4 Argyle Road Anfield Liverpool Merseyside L4 2RS	
Auditor	Mitchell Charlesworth (Audit) Limited 3rd Floor 5 Temple Square Temple Street Liverpool L2 5RH	

TOM HARRISON HOUSE

CONTENTS

	Page
Trustees' report	1 - 3
Independent auditor's report	4 - 7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11 - 24

TOM HARRISON HOUSE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their annual report and financial statements for the year ended 30 September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Charity's objectives are to provide treatment, support and housing for ex-service men and women, helping them achieve change and freedom from substance misuse; the provision of counselling, support and assistance to ex-service men and women returning to society and work life outside of the Armed Forces; to assist with access to voluntary work placement, education and training opportunities relevant for future employment.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Tom Harrison House has continued to deliver as an effective and responsive treatment provider with an ever-increasing demand for our services and support, as reported in previous years there remains a significant waiting list for the treatment programme. Treatment effectiveness remains high with only **6 (9%)** unplanned versus against **58 (91%)** planned exits from a total of **64** programme exits in the year.

The expansion into 11 Argyle Road completed early in the year with all treatment moving into the newly refurbished rooms and the main and support offices being consolidated in 4 Argyle Road with some group session rooms remaining in that building.

The work set in train last year reached fruition with the project becoming registered with the Care Quality Commission (CQC) as an addiction treatment provider and the relationship with the CQC Inspector has been maintained and enhanced through the year.

This year we have also developed sessions for female only client groups as an expansion of activities in liaison with both the CQC and NHS, the first course has again been successful with an initial tranche of 5 clients with only 1 unplanned exit and the intent to continue with some female only courses will continue in the coming year.

We continue to work across the veteran charity sector with our unique mental health high intensity service delivering better and sustainable support to veterans in the community and we have achieved all our commitments in the year.

We have also furthered our relationship with NHS England though both the Op Courage programme and direct interaction with all NHS regions engaged and potential routes to treatment for veterans identified. This relationship is also growing as a route for funding for treatment and broader support as the charity continues to grow and is in the early stages of considering expansion to a second site in the coming years.

Financial review

As at the balance sheet date the company had unrestricted funds of £138,291 (2022:£150,539) slightly down from prior year but still in a healthy position.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

TOM HARRISON HOUSE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Structure, governance and management

The charity is a company limited by guarantee without share capital and is governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Cass

D Broughton

J Cass

K Farrimond

(Resigned 2 April 2024)

A Gilmartin

S Pearson

K Stuart

P Wright

(Appointed 1 April 2023)

T Downing

(Appointed 13 October 2022)

A Kirby

In accordance with the company's Memorandum and Articles of Association the company may by ordinary resolution appoint a person who is willing to act as a trustee. The current trustees may also appoint a trustee, but that trustee must retire at the next annual general meeting.

The number of trustees shall not be less than three. At each annual general meeting one third of the trustees must retire from office and, if appropriate, apply to be re-elected.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

TOM HARRISON HOUSE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Statement of trustees' responsibilities

The trustees, who are also the directors of Tom Harrison House for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Mitchell Charlesworth (Audit) Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



S Pearson

Trustee

18 June 2024

TOM HARRISON HOUSE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF TOM HARRISON HOUSE

Opinion

We have audited the financial statements of Tom Harrison House (the 'charity') for the year ended 30 September 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

TOM HARRISON HOUSE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF TOM HARRISON HOUSE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification of and assessment of the risks of irregularities;

TOM HARRISON HOUSE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF TOM HARRISON HOUSE

- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to;
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's Statement of Financial Activities, (ii) revenue recognition, and (iii) the overstatement of salary and other costs, and (iv) the understatement of creditors. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body .

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included Safeguarding and Data Protection Regulations.

Audit response to risks identified

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

TOM HARRISON HOUSE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF TOM HARRISON HOUSE

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Charlesworth (Audit) Limited.

Mitchell Charlesworth (Audit) Limited

18 June 2024

Accountants

Statutory Auditor

3rd Floor
5 Temple Square
Temple Street
Liverpool
L2 5RH

Mitchell Charlesworth (Audit) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

TOM HARRISON HOUSE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
Income from:							
Donations and legacies	3	508,644	276,102	784,746	530,484	277,830	808,314
Charitable activities	4	449,888	-	449,888	395,113	-	395,113
Other trading activities	5	1,155	-	1,155	-	-	-
Total income		959,687	276,102	1,235,789	925,597	277,830	1,203,427
Expenditure on:							
Raising funds	6	56,870	-	56,870	32,153	-	32,153
Charitable activities	7	915,065	230,351	1,145,416	766,123	277,830	1,043,953
Other	14	-	-	-	784	-	784
Total expenditure		971,935	230,351	1,202,286	799,060	277,830	1,076,890
Net (expenditure)/income for the year/							
Net movement in funds		(12,248)	45,751	33,503	126,537	-	126,537
Fund balances at 1 October 2022							
		150,539	-	150,539	24,002	-	24,002
Fund balances at 30 September 2023							
		138,291	45,751	184,042	150,539	-	150,539

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TOM HARRISON HOUSE

BALANCE SHEET

AS AT 30 SEPTEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	16		124,443		23,741
Current assets					
Debtors	17	100,291		149,423	
Cash at bank and in hand		115,223		204,465	
		215,514		353,888	
Creditors: amounts falling due within one year	18	(155,915)		(227,090)	
Net current assets			59,599		126,798
Total assets less current liabilities			184,042		150,539
Income funds					
Restricted funds	21	45,751		-	
Unrestricted funds		138,291		150,539	
		184,042		150,539	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the Trustees on 18 June 2024



S Pearson
Trustee

Company registration number 08675134

TOM HARRISON HOUSE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	25		29,466		79,402
Investing activities					
Purchase of tangible fixed assets		(118,708)		(12,102)	
Net cash used in investing activities			(118,708)		(12,102)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(89,242)		67,300
Cash and cash equivalents at beginning of year			204,465		137,165
Cash and cash equivalents at end of year			115,223		204,465

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

Charity information

Tom Harrison House is a private company limited by guarantee incorporated in England and Wales. The registered office is Tom Harrison House, 4 Argyle Road, Anfield, Liverpool, Merseyside, L4 2RS.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

All monetary donations and gifts are recognised in full in the statement of financial activities when receivable, provided there are no donor imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the precondition has been met.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants towards capital expenditure are recognised in the statement of financial activities on receipt.

Grants towards revenue expenditure are released to the statement of financial activities as the related expenditure is incurred.

Rental income is included in the statement of financial activities when receivable.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure, which is charged on an accruals basis is allocated between:

Expenditure incurred directly in the fulfilment of the charity's objectives (charitable activities);
Expenditure incurred directly in the effort to raise voluntary contributions (costs of generating funds) and
Expenditure incurred in the general running of the charity (governance costs)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	20% straight line basis
Fixtures and fittings and equipment	25% straight line basis
Computers	33.33% straight line basis
Motor vehicles	20% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. the estimated future cash flows are discounted to the present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate if its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass test set out in paragraph 1 schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	35,352	11,269	46,621	28,695	-	28,695
Grants	473,292	264,833	738,125	501,789	277,830	779,619
	<u>508,644</u>	<u>276,102</u>	<u>784,746</u>	<u>530,484</u>	<u>277,830</u>	<u>808,314</u>
Grants receivable for core activities						
Government grants	65,290	-	65,290	38,206	-	38,206
Other grants	408,002	264,833	672,835	463,583	277,830	741,413
	<u>473,292</u>	<u>264,833</u>	<u>738,125</u>	<u>501,789</u>	<u>277,830</u>	<u>779,619</u>

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

4 Charitable activities

	Unrestricted Charitable Activities 2023 £	Unrestricted Charitable Activities 2022 £
Services provided under contract	449,888	395,113

5 Other trading activities

	Unrestricted funds 2023 £	Total 2022 £
Fundraising events	1,155	-

6 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Fundraising and publicity</u>		
Fundraising agents	48,679	31,253
Advertising	8,191	900
Fundraising and publicity	56,870	32,153
	56,870	32,153

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

7 Charitable activities

	Rehabilitation Services 2023 £	Rehabilitation Services 2022 £
Staff costs	376,632	270,737
Depreciation and impairment	18,006	8,360
Subcontractors	273,232	187,088
Client costs	77,135	22,535
Consultancy fees	13,250	300
Rent and Rates	41,177	156,221
Insurance	18,598	13,391
Light and heat	6,044	6,598
Cleaning	10,699	6,478
Repair and maintenance	27,254	78,155
Printing, postage and stationery	7,498	10,763
IT and telephone costs	40,714	38,398
Travel expenses	48,831	45,446
Other charitable expenditure	32,854	22,431
	<u>991,924</u>	<u>866,901</u>
Grant funding of activities (see note 8)	55,624	55,624
Share of governance costs (see note 9)	97,868	121,428
	<u>1,145,416</u>	<u>1,043,953</u>
Analysis by fund		
Unrestricted funds	915,065	766,123
Restricted funds	230,351	277,830
	<u>1,145,416</u>	<u>1,043,953</u>

8 Grants payable

	Rehabilitation Services 2023 £	Rehabilitation Services 2022 £
Grants to institutions:		
Other	<u>55,624</u>	<u>55,624</u>

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

9 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Staff costs	-	87,592	87,592	110,678
Trustees expenses	-	1,088	1,088	-
Audit fees	-	6,000	6,000	5,700
Legal and professional	-	3,188	3,188	5,050
	-	97,868	97,868	121,428
Analysed between				
Charitable activities	-	97,868	97,868	121,428

Governance costs includes payments to the auditors of £5,700 (2022- £5,700) for audit fees.

10 Net movement in funds

	2023	2022
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	6,000	5,700
Depreciation of owned tangible fixed assets	18,006	8,360
Loss on disposal of tangible fixed assets	-	784
Operating lease charges	43,490	29,676

11 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2023	2022
	£	£
Audit of the charity's annual accounts	6,000	5,700

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2022: £Nil).

During the year one trustee was reimbursed travel expenses totalling £1,088 (2022: £Nil).

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

13 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	18	15
	<u> </u>	<u> </u>

Employment costs

	2023 £	2022 £
Wages and salaries	410,146	342,121
Social security costs	31,205	26,688
Other pension costs	8,597	6,243
	<u>449,948</u>	<u>375,052</u>

There were no employees whose annual remuneration was more than £60,000.

14 Other

	Total 2023 £	Unrestricted funds 2022 £
Net loss on disposal of tangible fixed assets	-	784
	<u> </u>	<u> </u>

15 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

16 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings and equipment	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 October 2022	64,416	23,741	13,188	20,261	121,606
Additions	98,276	16,752	3,680	-	118,708
At 30 September 2023	162,692	40,493	16,868	20,261	240,314
Depreciation and impairment					
At 1 October 2022	54,231	22,342	13,188	8,104	97,865
Depreciation charged in the year	11,639	1,972	343	4,052	18,006
At 30 September 2023	65,870	24,314	13,531	12,156	115,871
Carrying amount					
At 30 September 2023	96,822	16,179	3,337	8,105	124,443
At 30 September 2022	10,185	1,399	-	12,157	23,741

17 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	41,239	144,640
Prepayments and accrued income	59,052	4,783
	100,291	149,423

18 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		19,877	24,292
Deferred income	19	39,950	160,420
Trade creditors		84,745	16,999
Other creditors		9,219	9,339
Accruals		2,124	16,040
		155,915	227,090

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

19 Deferred income

	2023 £	2022 £
Other deferred income	39,950	160,420

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	39,950	160,420
Movements in the year:		
Deferred income at 1 October 2022	160,420	42,930
Released from previous periods	(160,420)	(42,930)
Resources deferred in the year	39,950	160,420
Deferred income at 30 September 2023	39,950	160,420

20 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £8,597 (2022 - £6,243).

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 October 2022	Incoming resources	Resources expended	Balance at 30 September 2023
	£	£	£	£	£	£
Armed Forces Covenant Foundation Trust	195,125	(195,125)	-	196,750	(179,663)	17,087
Lloyds Bank Foundation	45,000	(45,000)	-	35,583	(35,583)	-
Broughton House-Veterans community project	15,000	(15,000)	-	12,500	(12,500)	-
Royal Navy and Royal Marines Charity	22,705	(22,705)	-	20,000	(1,980)	18,020
Pilkington Charity	-	-	-	5,000	(184)	4,816
Brabners LLP	-	-	-	4,500	(239)	4,261
Polytunnel	-	-	-	1,769	(202)	1,567
	<u>277,830</u>	<u>(277,830)</u>	<u>-</u>	<u>276,102</u>	<u>(230,351)</u>	<u>45,751</u>

- Armed Forces Covenant Foundation Trust provided 3 grants as follow:

Covid Response Grant, The funding was to enable the charity to maintain core therapeutic activities for veterans with addictions during the pandemic;

Positive Pathways. This funding was used to pay for wellbeing and support activities for veterans with addictions;

Sustaining Support. This funding was used to pay for wellbeing and support activities for veterans following the UK withdrawal from Afghanistan.

- Lloyds Bank Foundation is a major voluntary funder who awarded the charity a core costs grant. This funding was used to help pay for our core therapeutic service for veterans with addictions.

- Broughton House Veterans Community Project are the Veterans Places, Pathways and People programme North-West Portfolio lead, whose overall funds are managed/distributed by AFCFT, they are helping to fund the charity's appointment as a Specialist Project lead on substance misuse and to work in collaboration with statutory and third sector community providers to develop a Specific Community Recovery toolkit.

- The Royal Navy & Royal Marines Charity is a voluntary sector funder with specific focus on support for armed forces personnel. In the prior year the charity used this grant to help pay for its own core therapeutic service for the Royal Navy/ Marines personnel. The current year grant was used to fund leasehold improvements at the Argyle Road premises.

- Pilkington donation. This income was used to fund leasehold improvements at the Argyle Road premises.

- Brabners LLP donation. This income was used to fund leasehold improvements at the Argyle Road premises.

- Polytunnel. This was a donation to cover 50% of the capital cost of the purchase of a polytunnel for the allotment.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

22 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 September 2023 are represented by:						
Tangible assets	95,779	28,664	124,443	23,741	-	23,741
Current assets/(liabilities)	42,512	17,087	59,599	126,798	-	126,798
	<u>138,291</u>	<u>45,751</u>	<u>184,042</u>	<u>150,539</u>	<u>-</u>	<u>150,539</u>

23 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	43,490	26,470
Between two and five years	150,353	66,654
In over five years	200,200	215,800
	<u>394,043</u>	<u>308,924</u>

24 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	<u>191,704</u>	<u>111,528</u>

The key management team includes the third party supplier The Two Three D Consultancy who were paid £71,764 during the year (2022 - £Nil).

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

25	Cash generated from operations	2023	2022
		£	£
	Surplus for the year	33,503	126,537
	Adjustments for:		
	(Gain)/loss on disposal of tangible fixed assets	-	784
	Depreciation and impairment of tangible fixed assets	18,006	8,360
	Movements in working capital:		
	Decrease/(increase) in debtors	49,132	(133,092)
	Increase/(decrease) in creditors	49,295	(40,677)
	(Decrease)/increase in deferred income	(120,470)	117,490
	Cash generated from operations	<u>29,466</u>	<u>79,402</u>
26	Analysis of changes in net funds		
	The charity had no debt during the year.		

TOM HARRISON HOUSE

England & Wales - Charity number 1154510

Accounts

Charity registration number 1154510

Company registration number 08675134 (England and Wales)

TOM HARRISON HOUSE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

TOM HARRISON HOUSE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K Stuart J Cass D Broughton J Cass K Farrimond S Pearson T J Downing	(Appointed 21 September 2022) (Appointed 13 October 2022)
Charity number	1154510	
Company number	08675134	
Principal address	4 Argyle Road Anfield Liverpool England L4 2RS	
Registered office	4 Argyle Road Anfield Liverpool England L4 2RS	
Auditor	Mitchell Charlesworth 5 Temple Square Temple Street Liverpool L2 5RH	

TOM HARRISON HOUSE

CONTENTS

	Page
Trustees report	1 - 3
Independent auditor's report	4 - 7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11 - 23

TOM HARRISON HOUSE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees present their report and accounts for the year ended 30 September 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

The Charity's objectives are to provide treatment, support and housing for ex-service men and women, helping them achieve change and freedom from substance misuse; the provision of counselling, support and assistance to ex-service men and women returning to society and work life outside of the Armed Forces; to assist with access to voluntary work placement, education and training opportunities relevant for future employment.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

Achievements and performance

The project emerged from the experience of the global pandemic as a more effective and responsive treatment provider, and this increased adaptability and flexibility was needed to manage the growing demand for our services and supports; we have been managing a waiting list since early 2022. Treatment efficacy has remained very high throughout 2022, with only 5 unplanned exits (8%) from the 72 beneficiaries engaging on the intensive 12-week residential treatment programme.

The increased activity has created peak levels when space at the main project (4 Argyle Road) can become limited, as such, the team explored additional space. In September 2022, a building opposite (11 Argyle Road) was secured; this open plan property, once appropriately refurbished, will afford the charity much larger and more versatile, group and 121 room space.

Through the spring/summer of 2022 much work was done to realise our ambitions of becoming a Care Quality Commission (CQC) registered addiction treatment provider, and following a comprehensive registration visit on September 1st, the project was officially registered on September 15th, 2022 (in respect of regulated activity: accommodation for persons who require treatment for substance misuse). Subsequently we have been building a strong working relationship with our allocated inspector - in early February, we were invited to deliver a presentation / Q&A outlining our veteran specific residential addiction treatment offer, to all substance misuse staff employed at the CQC, from whom we received lots of positive feedback.

In April 2022 the charity was one of ten project partners to successfully bid to deliver the Veterans Places, Pathways and People programme (VPPP) in the North West, this HM Treasury funded two-year third sector programme is designed to create better sustainable support for veterans in the communities where they live. THH was appointed as Specialist Project Lead on Substance Misuse, to work in collaboration with statutory and third sector community providers to develop a Veteran Specific Community Recovery toolkit. We've made solid progress throughout Year 1 and are on course to deliver on our commitments in year 2.

Our collaborative work with the NHS Veterans' Mental Health High Intensity Service commenced pre-covid, and we have continued to develop strong working links with the North and Midlands regions. This has resulted in a significant number of funded treatment places throughout this financial year from the newly branded 'NHS Op Courage', a mental health specialist service designed to help serving personnel due to leave the military, reservists, armed forces veterans and their families

TOM HARRISON HOUSE

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Financial review

As at the balance sheet date the company had unrestricted funds of £150,539.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

We will continue to develop and refine the projects' armed forces/blue light specific treatment programme with particular focus on the pre and post treatment stages.

We will continue to build on our relationships with all the regions of NHS Op Courage which was re-procured in April 2023 for another five years. Tom Harrison House is a full partner in NHS Op Courage Midlands and remains a collaborative partner in the North.

We will make good on our commitments to VPPP in the North West, recently branded the Forces Wellbeing Collective, and publish our Veteran Specific Community Recovery toolkit.

We will collaborate with the CQC as they implement their new single assessment framework and work diligently to achieve a Good/Outstanding rating. In addition, we will maximise the pathways / funded placements that CQC registration has created, particularly with local authorities and national treatment charities. We will register the additional building at number 11 with CQC and effectively utilise the space afforded at both locations.

Having succeeded in our bid for an Armed Forces Covenant Fund Trust Transformational Grant we will commence the delivery of our vision to achieve permanent and significant change for female veterans/still serving personnel with addictions, by working collaboratively across the health and social care system, to develop new pathways into targeted recovery programmes. In partnership with the University of Chester and Forward Assist: Salute Her UK, this transformation grant will enable us to develop new ways of identifying women in need and test out new forms of female-focused, military specific addiction support

Structure, governance and management

The Charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The Trustees who served during the year were:

R Stuart	
J Cass	
D Broughton	
M Hannigan	(Resigned 8 October 2021)
J Cass	
K Farrimond	
S Pearson	(Appointed 21 September 2022)
T J Downing	(Appointed 13 October 2022)

In accordance with the company's Memorandum and Articles of Association the company may by ordinary resolution appoint a person who is willing to act as a trustee. The current trustees may also appoint a trustee, but that trustee must retire at the next annual general meeting.

The number of trustees shall not be less than three. At each annual general meeting one third of the trustees must retire from office and, if appropriate, apply to be re-elected.

TOM HARRISON HOUSE

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Statement of Trustees responsibilities

The Trustees (who are also directors of Tom Harrison House for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors is unaware; and
- the trustees have taken all steps that they ought to have to make themselves aware of any relevant information, and to establish that the auditors are aware of that information.

Auditor

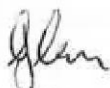
Mitchell Charlesworth (Audit) Limited are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Disclosure of information to auditors

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

The Trustees report, including the strategic report, was approved by the Board of Trustees.



J Cass
Trustee

Dated: 29 June 2023

TOM HARRISON HOUSE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF TOM HARRISON HOUSE

Opinion

We have audited the financial statements of Tom Harrison House (the 'charitable company' for the year ended 30 September 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt about the charitable company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' Report (incorporating the Strategic Report and the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements.

TOM HARRISON HOUSE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF TOM HARRISON HOUSE

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 2, the Trustees, (who are also the directors of the charitable company for the purpose of company law), are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and report in accordance with this Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

TOM HARRISON HOUSE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF TOM HARRISON HOUSE

Identifying and assessing potential risks and related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquires of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they are aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the Charity's Statement of Financial Activities, (ii) the charity's accounting policy for revenue recognition, (iii) the over statement of salary and other costs, and (iv) the understatement of creditors. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body.

Audit response to risks identified

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatements due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of key significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

TOM HARRISON HOUSE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) **TO THE TRUSTEES OF TOM HARRISON HOUSE**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Mitchell Charlesworth (Audit) Limited.

Mr Philip Griffiths (Senior Statutory Auditor)
for and on behalf of Mitchell Charlesworth (Audit) Limited

29 June 2023

**3rd Floor
5 Temple Square
Temple Street
Liverpool
Merseyside L2 5RH**

TOM HARRISON HOUSE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		2022	2022	2022	As restated 2021	As restated 2021	As restated 2021
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	2	530,484	277,830	808,314	180,904	87,875	268,779
Charitable activities	3	395,113	-	395,113	433,693	-	433,693
Total income		925,597	277,830	1,203,427	614,597	87,875	702,472
Expenditure on:							
Raising funds	4	32,153	-	32,153	32,336	-	32,336
Charitable activities	5	766,907	277,830	1,044,737	742,193	87,875	830,068
Total expenditure		799,060	277,830	1,076,890	774,529	87,875	862,404
Net income/(expenditure) for the year/							
Net movement in funds		126,537	-	126,537	(159,932)	-	(159,932)
Fund balances at 1 October 2021							
As originally reported		66,932	-	66,932	183,934	-	183,934
Prior year adjustment		(42,930)	-	(42,930)	-	-	-
As restated		24,002	-	24,002	183,934	-	183,934
Fund balances at 30 September 2022		150,539	-	150,539	24,002	-	24,002

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 11 to 23 form part of these financial statements.

TOM HARRISON HOUSE

BALANCE SHEET

AS AT 30 SEPTEMBER 2022

		2022			2021
	Notes	£	£	£	as restated
					£
Fixed assets					
Tangible assets	12		23,741		20,783
Current assets					
Debtors	13	149,423		16,331	
Cash at bank and in hand		204,465		137,165	
		353,888		153,496	
Creditors: amounts falling due within one year	14	(227,090)		(150,277)	
Net current assets			126,798		3,219
Total assets less current liabilities			150,539		24,002
Income funds					
Unrestricted funds			150,539		24,002
			150,539		24,002

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements were approved by the Trustees on 29 June 2023



J. Cass
Trustee

Company registration number 08675134

The notes on pages 11 to 23 form part of these financial statements.

TOM HARRISON HOUSE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	£	2022 £	£	2021 £	£
Cash flows from operating activities						
Cash generated from/(absorbed by) operations	20		79,402		(87,780)	
Investing activities						
Purchase of fixed assets		(12,102)		(23,058)		
Net cash used in investing activities			(12,102)		(23,058)	
Net cash used in financing activities			-		-	
Net increase/(decrease) in cash and cash equivalents			67,300		(110,838)	
Cash and cash equivalents at beginning of year			137,165		248,003	
Cash and cash equivalents at end of year			204,465		137,165	

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

Company information

Tom Harrison House is a private company limited by guarantee incorporated in England and Wales. The registered office is 4 Argyll Road, Anfield, Liverpool, England, L4 2RS.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) and in accordance with UK Generally Accepted Accounting Practice. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.3 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided there are no donor imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the precondition has been met.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are credited to deferred income. Grants towards capital expenditure are released to the statement of financial activities over the expected life of the assets.

Grants towards revenue expenditure are released to the statement of financial activities as the related expenditure is incurred.

Rental income is included in the statement of financial activities when receivable.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1 Accounting policies

(Continued)

1.4 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure, which is charged on an accruals basis, is allocated between:

Expenditure incurred directly in the fulfilment of the charity's objectives (charitable activities);

Expenditure incurred directly in the effort to raise voluntary contributions (costs of generating funds); and

Expenditure incurred in the general running of the charity (governance costs).

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	20% straight line basis
Fixtures, fittings and equipment	25% straight line basis
Computers	33.33% straight line basis
Motor vehicles	20% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

(Continued)

1.6 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in paragraph 1 schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £ As restated
Donations and gifts	28,695	-	28,695	70,193
Grants receivable	501,789	277,830	779,619	198,586
	<u>530,484</u>	<u>277,830</u>	<u>808,314</u>	<u>268,779</u>
For the year ended 30 September 2021	<u>180,904</u>	<u>87,875</u>		<u>268,779</u>
Grants receivable for core activities				
Government grants	38,206	-	38,206	7,939
Other grants	463,583	277,830	741,413	190,647
	<u>501,789</u>	<u>277,830</u>	<u>779,619</u>	<u>198,586</u>

Comparative figures and prior year adjustment

In 2021 the analysis of donations and gifts, grants and charitable activities were misstated.

The comparative figures have been restated to reflect these errors.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

3 Charitable activities

	2022 £	2021 £ As restated
Services provided under contract	<u>395,113</u>	<u>433,693</u>
Analysis by fund		
Unrestricted funds	<u>395,113</u>	
For the year ended 30 September 2021		
Unrestricted funds		<u>433,693</u>

Comparatives

In 2021 the analysis of donations and gifts, grants and charitable activities were misstated, also, as a result of deferred charitable activities income being included in the 2021 income, when it should have been included in 2022, charitable activities income was over stated by £42,930.

The comparatives have now been restated.

4 Raising funds

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Fundraising and publicity</u>		
Fundraising agents	31,253	30,582
Advertising	900	1,754
Fundraising and publicity	<u>32,153</u>	<u>32,336</u>
	<u>32,153</u>	<u>32,336</u>
For the year ended 30 September 2021		
Fundraising and publicity	<u>32,336</u>	<u>32,336</u>

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

5 Charitable activities

	Rehabilita- tion Services £	Total £	2021 £
Staff costs	264,375	264,375	195,622
Staff training	1,562	1,562	3,821
Staff recruitment	4,800	4,800	-
Depreciation and impairment	8,360	8,360	16,928
Loss on disposal of fixed assets	784	784	-
Sub contracted services	187,087	187,087	185,537
Client costs	22,535	22,535	-
Consultancy fees	300	300	7,129
Rent and rates	156,221	156,221	95,379
Insurance	13,391	13,391	11,800
Light and heat	6,598	6,598	(202)
Cleaning	6,478	6,478	7,082
Repairs and maintenance	78,155	78,155	41,373
Print, post and stationery	10,763	10,763	4,930
IT and telephone costs	38,398	38,398	12,989
Hire of equipment	-	-	1,453
Travel expenses	45,446	45,446	34,451
Legal and professional fees	5,050	5,050	26,305
Other charitable expenditure	22,432	22,432	25,315
	<u>872,735</u>	<u>872,735</u>	<u>669,912</u>
Grant funding of activities	55,624	55,624	57,952
Share of governance costs (see note 7)	116,378	116,378	102,204
	<u>1,044,737</u>	<u>1,044,737</u>	<u>830,068</u>
Analysis by fund			
Unrestricted funds	766,907	766,907	
Restricted funds	277,830	277,830	
	<u>1,044,737</u>	<u>1,044,737</u>	
For the year ended 30 September 2021			
Unrestricted funds	742,193		742,193
Restricted funds	87,875		87,875
	<u>830,068</u>		<u>830,068</u>

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

6 Grants payable

	2022 £	2021 £
Grants to institutions:		
Other	55,624	57,952
	<u>55,624</u>	<u>57,952</u>

7 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Staff costs	-	110,678	110,678	102,204
Audit fees	-	5,700	5,700	-
	<u>-</u>	<u>116,378</u>	<u>116,378</u>	<u>102,204</u>
Analysed between				
Charitable activities	-	116,378	116,378	102,204
	<u>-</u>	<u>116,378</u>	<u>116,378</u>	<u>102,204</u>

Governance costs includes payments to the auditors of £5,700 (2021 - Nil) for audit fees.

8 Net movement in funds	2022 £	2021 £
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	8,360	16,928
Loss on disposal of tangible fixed assets	784	-
Operating lease charges	<u>29,676</u>	<u>27,797</u>

9 Auditor's remuneration

Fees payable to the Charity's auditor and associates:	2022 £	2021 £
Audit of the Charity's annual accounts	<u>5,700</u>	<u>-</u>

10 Trustees' and key management personnel remuneration and expenses

The Trustees neither received nor waived any remuneration during the year (2021 - £Nil).

The total amount of employee benefits received by key management personnel is £132,433 (2021 - £121,000). The Trustees consider its key management personnel to comprise of P Gunn, R Forest and E Christian.

The Trustees did not have any expenses reimbursed during the year (2021 - £Nil).

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	15	12
Employment costs	2022 £	2021 £
Wages and salaries	342,122	271,728
Social security costs	26,688	21,139
Other pension costs	6,243	4,959
	375,053	297,826

There were no employees whose annual remuneration was more than £60,000.

12 Tangible fixed assets

	Leasehold fixtures, fittings improvements and equipment		Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 October 2021	212,267	24,841	13,887	20,261	271,256
Additions in the year	12,102	-	-	-	12,102
Disposals in the year	(159,953)	(1,100)	(699)	-	(161,752)
At 30 September 2022	64,416	23,741	13,188	20,261	121,606
Depreciation and impairment					
At 1 October 2021	212,260	20,508	13,653	4,052	250,473
Depreciation charged in the year	1,924	2,384	-	4,052	8,360
Eliminated in respect of disposals	(159,953)	(550)	(465)	-	(160,968)
At 30 September 2022	54,231	22,342	13,188	8,104	97,865
Carrying amount					
At 30 September 2022	10,185	1,399	-	12,157	23,741
At 30 September 2021	7	4,333	234	16,209	20,783

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

13 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	144,640	-
Other debtors	-	16,331
Prepayments and accrued income	4,783	-
	<u>149,423</u>	<u>16,331</u>

14 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Other taxation and social security		24,292	49,578
Deferred income	15	160,420	42,930
Trade creditors		16,999	33,719
Other creditors		9,339	8,071
Accruals and deferred income		16,040	15,979
		<u>227,090</u>	<u>150,277</u>

15 Deferred income

	2022	2021
	£	£
As at 01 October 2021	42,930	-
Additions during the year	160,420	42,930
Amounts released to income	(42,930)	-
As at 30 September 2022	<u>160,420</u>	<u>42,930</u>

16 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £6,243 (2021 - £4,959).

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

17 Fund reconciliation

Restricted funds

	Balance at 1 October 2020	Movement in funds		Balance at 1 October 2021	Movement in funds		Balance at 30 September 2022
	£	Incoming resources	Resources expended	£	Incoming resources	Resources expended	£
Armed Forces Covenant Foundation Trust	-	47,875	(47,875)	-	195,125	(195,125)	-
Lloyds Bank Foundation	-	30,000	(30,000)	-	45,000	(45,000)	-
Broughton's House - Veterans' community project	-	-	-	-	15,000	(15,000)	-
Royal Navy and Royal Marines Charity	-	10,000	(10,000)	-	22,705	(22,705)	-
	-	87,875	(87,875)	-	277,830	(277,830)	-

The Armed Forces Covenant Foundation Trust provided 3 grants as follow:

Covid Response Grant. The funding was to enable the charity to maintain core therapeutic activities for veterans with addictions during the pandemic;

Positive Pathways, this funding was used to pay for wellbeing and support activities for veterans with addictions; and **Sustaining Support** (supporting veterans and families impacted by the Afghanistan conflict programme). This funding was used to pay for wellbeing and support activities for veterans following the UK withdrawal from Afghanistan.

Broughton House Veterans Community Project are the Veterans Places, Pathways and People programme North-West Portfolio lead, whose overall funds is managed/distributed by AFCFT. They are helping to fund the charity's appointment as a Specialist Project lead on substance misuse and to work in collaboration with statutory and third sector community providers to develop a Specific Community Recovery toolkit.

The **Royal Navy & Royal Marines Charity** is a voluntary sector funder with specific focus on support for armed forces personnel. The charity used their grant to help pay for its own core therapeutic service for the Royal Navy/Marines personnel.

Lloyds Bank Foundation is a major voluntary funder who awarded the charity a core costs grant. This funding was used to help pay for our core therapeutic service for veterans with addictions.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

17 Fund reconciliation

(Continued)

Unrestricted funds

Balance at 1 October 2020	Movement in funds		Balance at 1 October 2021	Movement in funds		Balance at 30 September 2022
	Incoming resources	Resources expended		Incoming resources	Resources expended	
£	£	£	£	£	£	£
183,934	614,597	(774,529)	24,002	925,597	(799,060)	150,539

18 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 30 September 2022 are represented by:						
Tangible assets	23,741	-	23,741	20,783	-	20,783
Current assets/(liabilities)	126,798	-	126,798	3,219	-	3,219
	150,539	-	150,539	24,002	-	24,002

19 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	26,470	29,676
Between two and five years	66,654	77,524
In over five years	215,800	231,400
	308,924	338,600

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

20	Cash generated from operations	2022 £	2021 £
	Surplus/(deficit) for the year	126,537	(159,932)
	Adjustments for:		
	Loss on disposal of fixed assets	784	-
	Depreciation and impairment of tangible fixed assets	8,360	16,928
	Movements in working capital:		
	(Increase) in debtors	(133,092)	(2,831)
	(Decrease)/increase in creditors	(40,677)	15,125
	Increase in deferred income	117,490	42,930
	Cash generated from/(absorbed by) operations	79,402	(87,780)

21 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

22 Prior period adjustment

Changes to the balance sheet

	At 30 September 2021		
	As previously reported £	Adjustment £	As restated £
Creditors due within one year			
Deferred income	-	(42,930)	(42,930)
Capital funds			
Income funds			
Unrestricted funds	66,932	(42,930)	24,002
Total equity	66,932	(42,930)	24,002

Changes to the profit and loss account

	Period ended 30 September 2021		
	As previously reported £	Adjustment £	As restated £
Charitable activities	476,623	(42,930)	433,693
Net movement in funds	(117,002)	(42,930)	(159,932)

TOM HARRISON HOUSE

England & Wales - Charity number 1154510

Accounts

Charity Registration No. 1154510

Company Registration No. 08675134 (England and Wales)

TOM HARRISON HOUSE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

TOM HARRISON HOUSE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K Stuart
	J Cass
	D Broughton
	J Cass
	K Ferrimond
Charity number	1154510
Company number	08675134
Principal address	4 Argyle Road
	Anfield
	Liverpool
	England
	L4 2RS
Registered office	4 Argyle Road
	Anfield
	Liverpool
	England
	L4 2RS
Independent examiner	Thomas & Woolven
	6 Poole Road
	Wimborne
	Dorset
	BH21 1QE

TOM HARRISON HOUSE

CONTENTS

	Page
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 13

TOM HARRISON HOUSE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2021

The Trustees present their report and accounts for the year ended 30 September 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

The Charity's objectives are to provide treatment, support and housing for ex-service men and women, helping them achieve change and freedom from substance misuse; the provision of counselling, support and assistance to ex-service men and women returning to society and work life outside of the Armed Forces; to assist with access to voluntary work placement, education and training opportunities relevant for future employment.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The challenges of providing a comprehensive treatment programme to veterans as they begin, or continue, their early recovery journeys are many and varied, even under normal conditions. During the global pandemic in 2020, these challenges only increased and meant that our team had to quickly adapt their working methods while remaining calm and competent in their dealings with an already vulnerable client group. Implementing the military philosophy of "improvise, adapt and overcome", our team stepped up to challenges and learned a great deal about how to keep our clients focused and motivated in what was, for many, an extremely demoralising time. As providers of a "rolling" therapeutic programme, the ability to admit new clients into our community is a hugely important part of the process. As clients complete the treatment programme and graduate, they take responsibility for mentoring newcomers - which is of benefit to both the graduate and the newcomer in their respective recovery journeys.

During the COVID-19 situation, we acted quickly to implement a policy of required COVID testing and temporary isolation for newcomers, facilitated by the conversion of a residential space into a self-contained isolation room combined with increased remote internet and telephone support as well as private cooking and bathing facilities, all of which meant that we were able to continue with new admissions and keep our numbers in treatment at a reasonable level. We took the decision early on to limit the total in treatment in order to facilitate the best use of the accommodation and treatment space available, allowing for this isolation as well as standard social distancing requirements within the project premises, and invested in remote technologies to allow continued provision of services when clients and staff were unable to meet in person. These new working methods were facilitated by additional emergency funding which enabled the project to expand and enhance its provision safely and in line with changing government guidance.

Because the adaptability and flexibility of the THH team allowed us to respond so quickly to the circumstances created by the pandemic and lockdown regulations, it has enabled us all to reflect on how to best provide safe and effective support to our client base even in the most challenging of situations. The silver lining of what could have been a disaster for such a person-centred organisation is that we have developed tools, techniques, and practices that we will most certainly continue to use - meaning that every one of our beneficiaries will continue to receive more responsive and effective support in future.

Financial review

As at the balance sheet date the company had a funds of £66,932.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

TOM HARRISON HOUSE

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2021

Structure, governance and management

The Charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The Trustees who served during the year were:

K Stuart

J Cass

D Broughton

M Hannigan

(Resigned 8 October 2021)

J Cass

K Ferrimond

In accordance with the company's Memorandum and Articles of Association the company may by ordinary resolution appoint a person who is willing to act as a trustee. The current trustees may also appoint a trustee, but that trustee must retire at the next annual general meeting.

The number of trustees shall not be less than three. At each annual general meeting one third of the trustees must retire from office and, if appropriate, apply to be re-elected.

Statement of Trustees responsibilities

The Trustees are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees report was approved by the Board of Trustees.

J Cass

Trustee

Dated: 29 June 2022

TOM HARRISON HOUSE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TOM HARRISON HOUSE

I report to the Trustees on my examination of the financial statements of Tom Harrison House (the Charity) for the year ended 30 September 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Thomas & Woolven
6 Poole Road
Wimborne
Dorset
BH21 1QE

Dated: 29 June 2022

TOM HARRISON HOUSE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>			
Donations and legacies	2	259,239	665,489
Charitable activities	3	486,163	-
Total income		745,402	665,489
<u>Expenditure on:</u>			
Raising funds	4	32,336	30,903
Charitable activities	5	830,068	657,420
Total resources expended		862,404	688,323
Net expenditure for the year/ Net movement in funds		(117,002)	(22,834)
Fund balances at 1 October 2020		183,934	206,768
Fund balances at 30 September 2021		66,932	183,934

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TOM HARRISON HOUSE

BALANCE SHEET

AS AT 30 SEPTEMBER 2021

		2021	2020
	Notes	£	£
Fixed assets			
Tangible assets	8	20,783	14,653
Current assets			
Debtors	9	16,331	13,500
Cash at bank and in hand		137,165	248,003
		<u>153,496</u>	<u>261,503</u>
Creditors: amounts falling due within one year	10	(107,347)	(92,222)
		<u></u>	<u></u>
Net current assets		46,149	169,281
Total assets less current liabilities		<u>66,932</u>	<u>183,934</u>
Income funds			
Unrestricted funds		66,932	183,934
		<u>66,932</u>	<u>183,934</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2021.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 29 June 2022

J Cass
Trustee

Company Registration No. 08675134

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

Company information

Tom Harrison House is a private company limited by guarantee incorporated in England and Wales. The registered office is 4 Argyle Road, Anfield, Liverpool, England, L4 2RS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.3 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided there are no donor imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the precondition has been met.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are credited to deferred income. Grants towards capital expenditure are released to the statement of financial activities over the expected life of the assets.

Grants towards revenue expenditure are released to the statement of financial activities as the related expenditure is incurred.

Rental income is included in the statement of financial activities when receivable.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

(Continued)

1.4 Resources expended

Expenditure, which is charged on an accruals basis, is allocated between:

Expenditure incurred directly in the fulfilment of the charity's objectives (charitable activities);

Expenditure incurred directly in the effort to raise voluntary contributions (costs of generating funds); and

Expenditure incurred in the general running of the charity (governance costs).

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	20% straight line basis
Fixtures, fittings and equipment	25% straight line basis
Computers	33.33% straight line basis
Motor vehicles	20% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

(Continued)

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

2 Donations and legacies

	2021 £	2020 £
Donations and gifts	70,193	16,870
Grants receivable	189,046	648,619
	<u>259,239</u>	<u>665,489</u>
For the year ended 30 September 2020		<u>665,489</u>
Grants receivable for core activities		
Govenment grants	55,814	401,200
Other grants	133,232	247,419
	<u>189,046</u>	<u>648,619</u>

3 Charitable activities

	Rental £	2020 £
Services provided under contract	476,623	-
Charitable rental income	9,540	-
	<u>486,163</u>	<u>-</u>
Analysis by fund		
Unrestricted funds	<u>486,163</u>	
For the year ended 30 September 2020	<u></u>	<u></u>

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

4 Raising funds

	Unrestricted funds £	Total 2020 £
<u>Fundraising and publicity</u>		
Fundraising agents	30,582	30,002
Advertising	1,754	901
Fundraising and publicity	32,336	30,903
	32,336	30,903
For the year ended 30 September 2020		
Fundraising and publicity	30,903	30,903

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

5 Charitable activities

	Rehabilita- tion Services £	Total £	2020 £
Staff costs	301,649	301,649	273,355
Depreciation and impairment	16,928	16,928	17,554
Sub contracted services	185,535	185,535	129,865
Consultancy fees	7,129	7,129	1,920
Rent	90,432	90,432	51,917
Rates	4,948	4,948	4,684
Insurance	11,800	11,800	7,996
Light and heat	(202)	(202)	3,504
Cleaning	7,082	7,082	5,865
Repairs and maintenance	41,373	41,373	21,958
Print, post and stationery	4,930	4,930	1,279
IT and telephone costs	12,989	12,989	13,380
Hire of equipment	1,453	1,453	-
Travel expenses	34,451	34,451	28,013
Legal and professional fees	26,305	26,305	23,699
Other charitable expenditure	25,314	25,314	16,807
	<u>772,116</u>	<u>772,116</u>	<u>601,796</u>
Grant funding of activities	57,952	57,952	55,624
	<u>830,068</u>	<u>830,068</u>	<u>657,420</u>
Analysis by fund			
Unrestricted funds	830,068	830,068	
	<u>830,068</u>	<u>830,068</u>	
For the year ended 30 September 2020			
Unrestricted funds	657,420		657,420
	<u>657,420</u>		<u>657,420</u>

6 Grants payable

	Other £	2020 £
Grants to institutions:		
Other	57,952	55,624
	<u>57,952</u>	<u>55,624</u>

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	12	13

Employment costs

	2021 £	2020 £
Wages and salaries	271,729	249,900
Social security costs	21,139	17,542
Other pension costs	4,959	5,123
	<u>297,827</u>	<u>272,565</u>

8 Tangible fixed assets

	Leasehold improvements £	Fixtures, fittings and equipment £	Computers £	Motor vehicles £	Total £
Cost					
At 1 October 2020	212,267	22,043	13,887	-	248,197
Additions in the year	-	2,798	-	20,261	23,059
	<u>212,267</u>	<u>24,841</u>	<u>13,887</u>	<u>20,261</u>	<u>271,256</u>
At 30 September 2021	212,267	24,841	13,887	20,261	271,256
Depreciation and impairment					
At 1 October 2020	201,800	18,324	13,421	-	233,545
Depreciation charged in the year	10,460	2,184	232	4,052	16,928
	<u>212,260</u>	<u>20,508</u>	<u>13,653</u>	<u>4,052</u>	<u>250,473</u>
At 30 September 2021	212,260	20,508	13,653	4,052	250,473
Carrying amount					
At 30 September 2021	7	4,333	234	16,209	20,783
	<u>10,468</u>	<u>3,719</u>	<u>466</u>	<u>-</u>	<u>14,653</u>
At 30 September 2020	10,468	3,719	466	-	14,653

9 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	16,331	13,500

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	49,578	32,607
Trade creditors	33,719	51,943
Other creditors	8,071	6,172
Accruals and deferred income	15,979	1,500
	<u>107,347</u>	<u>92,222</u>

11 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £4,959 (2020 - £5,123).

TOM HARRISON HOUSE

England & Wales - Charity number 1154510

Accounts

Charity Registration No. 1154510

Company Registration No. 08675134 (England and Wales)

TOM HARRISON HOUSE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2020

PAGES FOR FILING WITH REGISTRAR

TOM HARRISON HOUSE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K Stuart
	J Cass
	D Broughton
	A Smitton
	M Hannigan
	J Cass
	Mr A Kirby
Charity number	1154510
Company number	08675134
Principal address	4 Argyle Road
	Anfield
	Liverpool
	England
	L4 2RS
Registered office	4 Argyle Road
	Anfield
	Liverpool
	England
	L4 2RS
Independent examiner	Thomas & Woolven
	6 Poole Road
	Wimborne
	Dorset
	BH21 1QE

TOM HARRISON HOUSE

CONTENTS

	Page
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 13

TOM HARRISON HOUSE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2020

The Trustees present their report and accounts for the year ended 30 September 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

The Charity's objectives are to provide treatment, support and housing for ex-service men and women, helping them achieve change and freedom from substance misuse; the provision of counselling, support and assistance to ex-service men and women returning to society and work life outside of the Armed Forces; to assist with access to voluntary work placement, education and training opportunities relevant for future employment.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The challenges of providing a comprehensive treatment programme to veterans as they begin, or continue, their early recovery journeys are many and varied, even under normal conditions. During the global pandemic in 2020, these challenges only increased and meant that our team had to quickly adapt their working methods while remaining calm and competent in their dealings with an already vulnerable client group. Implementing the military philosophy of "improvise, adapt and overcome", our team stepped up to challenges and learned a great deal about how to keep our clients focused and motivated in what was, for many, an extremely demoralising time. As providers of a "rolling" therapeutic programme, the ability to admit new clients into our community is a hugely important part of the process. As clients complete the treatment programme and graduate, they take responsibility for mentoring newcomers - which is of benefit to both the graduate and the newcomer in their respective recovery journeys.

During the COVID-19 situation, we acted quickly to implement a policy of required COVID testing and temporary isolation for newcomers, facilitated by the conversion of a residential space into a self-contained isolation room combined with increased remote internet and telephone support as well as private cooking and bathing facilities, all of which meant that we were able to continue with new admissions and keep our numbers in treatment at a reasonable level. We took the decision early on to limit the total in treatment in order to facilitate the best use of the accommodation and treatment space available, allowing for this isolation as well as standard social distancing requirements within the project premises, and invested in remote technologies to allow continued provision of services when clients and staff were unable to meet in person. These new working methods were facilitated by additional emergency funding which enabled the project to expand and enhance its provision safely and in line with changing government guidance.

Because the adaptability and flexibility of the THH team allowed us to respond so quickly to the circumstances created by the pandemic and lockdown regulations, it has enabled us all to reflect on how to best provide safe and effective support to our client base even in the most challenging of situations. The silver lining of what could have been a disaster for such a person-centred organisation is that we have developed tools, techniques, and practices that we will most certainly continue to use - meaning that every one of our beneficiaries will continue to receive more responsive and effective support in future.

Financial review

As at the balance sheet date the company had a funds of £183,934.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

TOM HARRISON HOUSE

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2020

Structure, governance and management

The Charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The Trustees who served during the year were:

K Stuart

J Cass

D Broughton

A Smitton

M Hannigan

J Cass

Mr A Kirby

In accordance with the company's Memorandum and Articles of Association the company may by ordinary resolution appoint a person who is willing to act as a trustee. The current trustees may also appoint a trustee, but that trustee must retire at the next annual general meeting.

The number of trustees shall not be less than three. At each annual general meeting one third of the trustees must retire from office and, if appropriate, apply to be re-elected.

Statement of Trustees responsibilities

The Trustees are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees report was approved by the Board of Trustees.

J Cass
Trustee

Dated: 14 May 2021

TOM HARRISON HOUSE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TOM HARRISON HOUSE

I report to the Trustees on my examination of the financial statements of Tom Harrison House (the Charity) for the year ended 30 September 2020.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Thomas & Woolven
6 Poole Road
Wimborne
Dorset
BH21 1QE**

Dated: 15 May 2021

TOM HARRISON HOUSE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2020

		Unrestricted funds 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes				
<u>Income from:</u>					
Donations and legacies	2	665,489	606,494	27,391	633,885
Charitable activities	3	-	19,831	-	19,831
Total income		665,489	626,325	27,391	653,716
<u>Expenditure on:</u>					
Raising funds	4	30,903	8,512	-	8,512
Charitable activities	5	657,420	590,640	27,391	618,031
Total resources expended		688,323	599,152	27,391	626,543
Net (expenditure)/income for the year/ Net movement in funds		(22,834)	27,173	-	27,173
Fund balances at 1 October 2019		206,768	179,595	-	179,595
Fund balances at 30 September 2020		183,934	206,768	-	206,768

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

TOM HARRISON HOUSE

BALANCE SHEET

AS AT 30 SEPTEMBER 2020

		2020	2019
	Notes	£	£
Fixed assets			
Tangible assets	8	14,653	30,407
Current assets			
Debtors	9	13,500	13,500
Cash at bank and in hand		248,003	234,180
		<u>261,503</u>	<u>247,680</u>
Creditors: amounts falling due within one year	10	<u>(92,222)</u>	<u>(71,319)</u>
Net current assets		169,281	176,361
Total assets less current liabilities		<u>183,934</u>	<u>206,768</u>
Income funds			
Unrestricted funds		183,934	206,768
		<u>183,934</u>	<u>206,768</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2020.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 14 May 2021

J Cass
Trustee

Company Registration No. 08675134

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

Company information

Tom Harrison House is a private company limited by guarantee incorporated in England and Wales. The registered office is 4 Argyle Road, Anfield, Liverpool, England, L4 2RS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.3 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided there are no donor imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the precondition has been met.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are credited to deferred income. Grants towards capital expenditure are released to the statement of financial activities over the expected life of the assets.

Grants towards revenue expenditure are released to the statement of financial activities as the related expenditure is incurred.

Rental income is included in the statement of financial activities when receivable.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

(Continued)

1.4 Resources expended

Expenditure, which is charged on an accruals basis, is allocated between:

Expenditure incurred directly in the fulfilment of the charity's objectives (charitable activities);

Expenditure incurred directly in the effort to raise voluntary contributions (costs of generating funds); and

Expenditure incurred in the general running of the charity (governance costs).

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	20% straight line basis
Fixtures, fittings and equipment	25% straight line basis
Computers	33.33% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Accounting policies

(Continued)

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

2 Donations and legacies

	2020 £	2019 £
Donations and gifts	16,870	13,036
Grants receivable	648,619	620,849
	<u>665,489</u>	<u>633,885</u>
For the year ended 30 September 2019		<u>633,885</u>
Grants receivable for core activities		
Govenment grants	401,200	452,823
Other grants	247,419	168,026
	<u>648,619</u>	<u>620,849</u>

3 Charitable activities

	Rental £	2019 £
Charitable rental income	-	19,831
	<u>-</u>	<u>19,831</u>
Analysis by fund	<u>-</u>	
For the year ended 30 September 2019		
Unrestricted funds	19,831	19,831
	<u>19,831</u>	<u>19,831</u>

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

4 Raising funds

	Unrestricted funds £	Total 2019 £
<u>Fundraising and publicity</u>		
Fundraising agents	30,002	7,129
Advertising	901	1,383
Fundraising and publicity	30,903	8,512
	30,903	8,512
For the year ended 30 September 2019		
Fundraising and publicity	8,512	8,512

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

5 Charitable activities

	Rehabilita- tion Services £	Total £	2019 £
Staff costs	273,355	273,355	289,540
Depreciation and impairment	17,554	17,554	41,595
Sub contracted services	129,865	129,865	73,584
Rent	51,917	51,917	22,100
Rates	4,684	4,684	8,440
Management charges	-	-	1,983
Insurance	7,996	7,996	7,809
Light and heat	3,504	3,504	3,372
Cleaning	5,865	5,865	7,771
Repairs and maintenance	21,958	21,958	23,179
Print, post and stationery	1,279	1,279	2,027
IT and telephone costs	13,380	13,380	6,255
Travel expenses	28,013	28,013	28,714
Legal and professional fees	23,699	23,699	18,309
Other charitable expenditure	16,807	16,807	23,889
	601,796	601,796	562,407
Grant funding of activities	55,624	55,624	55,624
	657,420	657,420	618,031
Analysis by fund			
Unrestricted funds	657,420	657,420	
	657,420	657,420	
For the year ended 30 September 2019			
Unrestricted funds	590,640		590,640
Restricted funds	27,391		27,391
	618,031		618,031

6 Grants payable

	Other £	2019 £
Grants to institutions:		
Other	55,624	55,624
	55,624	55,624

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	13	13

Employment costs

	2020 £	2019 £
Wages and salaries	249,900	259,645
Social security costs	17,542	18,305
Other pension costs	5,123	3,387
	<u>272,565</u>	<u>281,337</u>

8 Tangible fixed assets

	Leasehold improvements £	Fixtures, fittings and equipment £	Computers £	Total £
Cost				
At 1 October 2019	212,267	20,943	13,188	246,398
Additions in the year	-	1,100	699	1,799
	<u>212,267</u>	<u>22,043</u>	<u>13,887</u>	<u>248,197</u>
At 30 September 2020	212,267	22,043	13,887	248,197
Depreciation and impairment				
At 1 October 2019	186,560	16,243	13,188	215,991
Depreciation charged in the year	15,239	2,081	233	17,553
	<u>201,799</u>	<u>18,324</u>	<u>13,421</u>	<u>233,544</u>
At 30 September 2020	201,799	18,324	13,421	233,544
Carrying amount				
At 30 September 2020	<u>10,468</u>	<u>3,719</u>	<u>466</u>	<u>14,653</u>
At 30 September 2019	<u>25,707</u>	<u>4,700</u>	<u>-</u>	<u>30,407</u>

9 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Other debtors	<u>13,500</u>	<u>13,500</u>

TOM HARRISON HOUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	32,607	20,105
Trade creditors	51,943	40,618
Other creditors	6,172	9,096
Accruals and deferred income	1,500	1,500
	<u>92,222</u>	<u>71,319</u>

11 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £5,123 (2019 - £3,387).